



STATE OF NEW JERSEY

**FINAL ADMINISTRATIVE ACTION
OF THE
CIVIL SERVICE COMMISSION**

In the Matter of Jing Zhang,
Department of Labor and Workforce
Development

CSC Docket No. 2021-809

Classification Appeal

ISSUED: APRIL 12, 2021 (RE)

Jing Zhang appeals the decision of the Division of Agency Services (Agency Services) which found that her position with the Department of Labor and Workforce Development (DLWD) is properly classified as Accountant 3. She seeks an Accountant 2 job classification in this proceeding.

The appellant was promoted to Accountant 3 from Auditor Accountant Trainee on October 28, 2017. In October 2019, the appellant requested a classification review of her position located in the DLWD Division of Finance and Accounting. The organizational chart indicates that the supervisory position of the unit was vacant, and the Director, Financial Systems and Support submitted supervisory comments. However, after the Position Classification Questionnaire (PCQ) was reviewed by the supervisor, and prior to Agency Services' determination in November 2020, the appellant was transferred to a different group. Accordingly, Agency Services indicated that the appellant reports to an Administrative Analyst 4, Accounting. The appellant provided updated job duties and the current supervisor concurred with them.

The appellant appealed the proper classification of her position, and argued that her functions were inconsistent with the title Accountant 3 and would be more appropriately identified with the title Accountant 2. As a result, Agency Services performed a classification review including an analysis of the submitted PCQ and related documents. The audit review found that the appellant's assigned duties and responsibilities were commensurate with the title of Accountant 3, the title she currently holds.

On appeal, the appellant argues that after submitting her PCQ, she trained an Auditor Accountant Trainee on creating billing reports. She states that she independently handled complex accounting assignments, including interpreting accounting and financial data, preparing financial reports with findings and recommendations, and taking the lead over subordinate staff by assisting in training, and editing and reviewing their work. She states that she was targeted by her former supervisor, the Director, Financial Systems and Support who omitted job duties, and gave her an unfair ePAR rating with untrue comments.

CONCLUSION

N.J.A.C. 4A:3-3.9(e) states that in classification appeals the appellant shall provide copies of all materials submitted, the determination received from the lower level, statements as to which if portions of the determination are being disputed, and the basis for appeal. Information and/or argument which was not presented at the prior level of appeal shall not be considered.

The definition section of the classification specification for Accountant 3 states:

Under a supervisory official in a State department, institution, or agency, does independent accounting work of some importance and difficulty; does related work as required.

The definition section of the classification specification for Accountant 2 states:

Under the direction of an Accountant 1 or other supervisory officer, takes the lead in (1) a group of Accountants of lower grades engaged in professional accounting work, or (2) independently handles accounting programs; does related work as required.

It is noted that the classification of a position is determined based the duties and responsibilities assigned to a position at the time the request for reclassification is received by Agency Services, as verified by audit or other formal study. The outcome of position classification is not to provide a career path to the incumbents, but rather is to ensure that the position is classified in the most appropriate title available within the State's classification plan. *See In the Matter of Patricia Lightsey* (MSB, decided June 8, 2005), *aff'd on reconsideration* (MSB, decided November 22, 2005). Further, how well or efficiently an employee does his or her job, length of service, and qualifications have no effect on the classification of a position currently occupied, as *positions*, not employees, are classified. Typically, classification determinations list only those duties which are considered to be the

primary focus of an employee's duties and responsibilities that are performed on a regular, recurring basis. *See In the Matter of David Baldasari* (Commissioner of Personnel, decided August 22, 2006). Duties performed in the past, or expected to be performed in the future are not considered.

Agency Services indicated that the appellant processes daily transactions, prepares quarterly reconciliations and monthly financial reports, reviews and approves documents for encumbrances and payments, provides customer service, maintains and updates a daily payment tracking schedule, and develops and maintains an organized filing system for accounting documents. In her revised job duties submitted after her reassignment to a new group, she indicated that her duties included issuing payments and keeping a payment tracking schedule, issuing encumbrances, accepting cash receipts, approving documents, performing Ad Hoc projects, providing customer service, and maintaining a filing system. All of these duties fall squarely into the job definition for Accountant 3.

The appellant claims that after submission of her PCQ, she trained an Auditor Accountant Trainee on billing reports. Nevertheless, she had not included this task on her PCQ and information and/or argument which was not presented at the prior level of appeal shall not be considered *See N.J.A.C. 4A:3-3.9(e)* appeal..

As the appellant clearly does not take the lead over a group of Accountants of lower grades engaged in professional accounting work, she would be required to meet the standard of independently handling accounting programs. The Director, Financial Systems and Support indicated that the bulk of the appellants work was routine and performed by all Accountants or Trainees. In other words, the appellant was not independently handling accounting programs, and the current supervisor did not indicate that she was doing so. The appellant's PCQ and related classification audit material confirms that the appellant performs independent accounting work of some importance and difficulty, but does not independently handle accounting programs. The appellant has not proven that she independently handles accounting programs and that this is the primary focus of her position. The appellant's duties are not at the level and scope of those performed by an Accountant 2.

Accordingly, a thorough review of the entire record fails to establish that the appellant has presented a sufficient basis to warrant an Accountant 2 classification of her position.

ORDER

Therefore, the position of Jing Zhang is properly classified as Accountant 3.

This is the final administrative determination in this matter. Any further review should be pursued in a judicial forum.

DECISION RENDERED BY THE
CIVIL SERVICE COMMISSION ON
THE 7TH DAY OF APRIL, 2021

Deirdre' L. Webster Cobb

Deirdre L. Webster Cobb
Chairperson
Civil Service Commission

Inquiries
and
Correspondence

Christopher S. Myers
Director
Division of Appeals and Regulatory Affairs
Civil Service Commission
Written Record Appeals Unit
P. O. Box 312
Trenton, New Jersey 08625-0312

c: Jing Zhang
Tennille McCoy
Division of Agency Services
Records Center